



PETITION FOR REVIEW OF DEPARTMENT OF LOCAL GOVERNMENT FINANCE ACTION

State Form 51104 (10-02)

Prescribed by the Indiana Board of Tax Review

FORM 139

**THIS PETITION MUST BE FILED WITH THE
INDIANA BOARD OF TAX REVIEW**

Petition Number

READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

FILING INFORMATION

FILE THIS ORIGINAL PETITION WITH THE INDIANA BOARD OF TAX REVIEW. FILE ONE COPY WITH THE COUNTY ASSESSOR, ONE COPY WITH THE TOWNSHIP ASSESSOR, AND ONE COPY WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE. Please attach certificate of service or other proof of filing.

WHO MAY FILE THIS FORM: To determine if you may file this form, please refer to the following statutes: IC 6-1.1-8, IC 6-1.1-12.1, IC 6-1.1-14, IC 6-1.1-16, or IC 6-1.1-26-2.

FILING DEADLINE: The Indiana Board of Tax Review will review the action of the Department of Local Government Finance if this petition is filed within 45 days after the Notice of Department of Local Government Finance Action is given to the taxpayer. Ind. Code 6-1.5-5-1.

MULTIPLE PARCELS OR TYPES OF PROPERTY: Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Petitioners wishing to appeal both personal and real property assessments for the same parcel must complete a separate petition form for each type of property. Please attach a list of related parcels currently under appeal.

ATTACHMENT TO THIS PETITION: A copy of the Notice of Department of Local Government Finance Action must be attached to this petition.

GENERAL INSTRUCTIONS

1. Please print or type.
2. The petitioner must complete Section I, Section II, and Section III of this petition.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney **unless** the representative is a duly authorized employee or corporate officer of the taxpayer.
Is a power of attorney attached? ☐ Yes ☐ No
4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 50 IAC 15-5-5.
5. Notify the County Assessor and the Indiana Board of Tax Review of any change in your mailing address or telephone number subsequent to the filing of this petition.

FAILURE TO FOLLOW INSTRUCTIONS: If the petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the petitioner and will describe the defect to the petitioner. The petitioner will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review will deny the petition.

As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.

Check the type of property under appeal (check only one): ☐ Real ☐ Personal ☐ State Distributable

Is this property currently under appeal for another tax year? ☐ Yes ☐ No

If yes, indicate year(s) and type of appeal(s): _____

This appeal is for the following type of action of the Department of Local Government Finance:

- ☐ Assessment of Public Utility (IC 6-1.1-8)
- ☐ Deduction for Property in Economic Revitalization Area (IC 6-1.1-12.1)
- ☐ Review of Assessment/Equalization (IC 6-1.1-14)
- ☐ Assessment of Personal Property (IC 6-1.1-16)
- ☐ Refund for Erroneous or Excessive Tax Payment (IC 6-1.1-26-2)
- ☐ Other. Specify _____

SECTION I: PROPERTY AND PETITIONER INFORMATION

County	Township	Parcel or Key number (for real property)	
Address of property		City	ZIP Code
Legal description provided on Form 11 or Property Record Card (for real property), <u>or</u> business name (for personal property)		Assessment year under appeal MARCH 1, _____	
Name of property owner		Area code and telephone number of property owner	
Address of property owner		City	State ZIP Code
Name of authorized representative (if different from taxpayer)		Area code and telephone number of authorized representative	
Address of authorized representative		City	State ZIP Code

SECTION II: GROUNDS FOR APPEAL

	Land	Improvements	Personal Property
The property described in SECTION I is currently assessed at:	\$	\$	\$
The petitioner contends that the property should be assessed at:	\$	\$	\$

Present use for property: _____

Use for which property was designed: _____

Classification of property (*commercial, residential, etc.*): _____

Do you intend to present the testimony or report of a professional assessor/appraiser? ☐ Yes ☐ No

Is the property valued higher than comparable properties? ☐ Yes ☐ No If yes, attach the owner's name and the address of each comparable property and explain how the property is comparable to the petitioner's property.

The requested change in value is justified for the following reasons: (Give specific reasons why the value should be changed. Do not give conclusions such as the assessment is too high.)

[illegible]

SECTION III: SIGNATURES**PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER**

I certify that my entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain unchanged.

Signature of petitioner, taxpayer or duly authorized officer

Date signed (*month, day, year*)

Printed or typed name of petitioner, taxpayer or duly authorized officer

Title (*please print or type*)**TAX REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and the Form 115, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5-5.

Signature of tax representative

Date signed (*month, day, year*)

Printed or typed name of tax representative

Certification Number

ATTORNEY REPRESENTATIVE

I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief.

Signature of attorney representative

Date signed (*month, day, year*)

Printed or typed name of attorney representative

Attorney number

FORM 139 CHECKLIST

- ☐ I have reviewed and attached the Notice of Local Government Finance Action
- ☐ If I am appealing both real property and personal property assessments, I have filed separate petitions for each type of property
- ☐ I have checked the type of property under appeal (real, personal or state distributable) on page 1
- ☐ I have identified any other pending appeals for this parcel, on page 1
- ☐ I have identified the type of Department of Local Government Finance action I am appealing, on page 1
- ☐ I have completed Section I, Section II, and Section III of this petition
- ☐ I have listed SPECIFIC REASONS for the requested change in Section II of this petition
- ☐ If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative Disclosure Statement is attached
- ☐ I have signed this petition
- ☐ If there are other related parcels currently under appeal, a listing of these parcels has been attached